

## AMENDMENTS TO THE SPECIFICATION

*Page 6, paragraph 2 - Page 7, paragraph 1:*

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A method of fabricating a semiconductor device according to the present invention comprises the first step of defining an element active region by forming an element isolation structure on a semiconductor substrate, the second step of forming an insulating film on the semiconductor substrate in the element active region, the third step of forming a first conductive film on an active surface of the semiconductor substrate including the insulating film and the element isolation structure, the fourth step of forming a mask pattern having first and second openings on the first conductive film, the fifth step of etching the first conductive film until the element isolation structure is exposed in the first opening by using the mask pattern as a mask, thereby dividing the first conductive film, and simultaneously forming a recess in the second opening having the first conductive film on a bottom of the recess, the sixth step of forming a dielectric film so as to cover a surface of the first conductive film, and the seventh step of forming a second conductive film on the dielectric film opposite the first conductive film separated by the dielectric film

Another aspect of the method of fabricating a semiconductor device according to the present invention comprises the first step of defining an element active region by forming an element isolation structure on a semiconductor substrate, the second step of forming a gate insulating film and a gate electrode in the element active region, the third step of doping an impurity into the second substrate to form a pair of impurity diffusion layers in surface regions of the semiconductor substrate on two sides of the gate electrode, the fourth step of forming a first conductive film electrically connected to one of the impurity diffusion layers, the fifth step of forming a mask pattern having at least first and second openings on the first conductive film, the sixth step of etching the first conductive film by using the mask pattern as a mask, thereby dividing the first conductive film in the first opening, and simultaneously forming a recess in the second

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opening where the first conductive film is on a bottom of the recess, the seventh step of forming a dielectric film so as to cover a surface of the first conductive film, and the eighth step of forming a second conductive film on the dielectric film opposite the second conductive film separated by the dielectric film.

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*Page 8, paragraph 2:*

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B8

Still another aspect of the method of fabricating a semiconductor device according to the present invention comprises the first step of defining an element active region by forming an element isolation structure on a semiconductor substrate, the second step of forming an insulating film on the semiconductor substrate in the element active region, the third step of forming a first conductive film on an entire surface including the insulating film and the element isolation structure, the fourth step of forming a mask pattern having at least first and second openings on the first conductive film, the fifth step of etching the first conductive film until the element isolation structure is exposed in the first and second openings by using the mask pattern as a mask, thereby dividing the first conductive film below the first opening, and simultaneously forming a hole extending through the first conductive film below the second opening, the sixth step of forming a dielectric film so as to cover the first conductive film, and the seventh of forming a second conductive film on the dielectric film opposite the first conductive film and separated by the dielectric film.

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